

**IN THE SPECIFICATION**

Please amend the title, as follows:

--A MAGNETIC HEAD HAVING A CURRENT-PERPENDICULAR -TO-THE-PLANE STRUCTURE  
AND USING MAGNETO-RESISTIVE EFFECT--

Please rewrite the paragraph beginning on page 12, line 22 as follows:

FIG. 1 is a schematic plan view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 2 is a schematic cross-sectional view taken along the line A-A in FIG. 1[.];

FIG. 3 is a schematic cross-sectional view in a process of an example of a manufacturing method according to the present invention[.]; FIG. 4 is a schematic cross-sectional view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 5 is a schematic plan view in a process of an example of a manufacturing method according to the present invention[.]; FIG. 6 is a schematic cross-sectional view taken along the line A-A in FIG. 5[.];

FIG. 7 is a schematic cross-sectional view taken along the line B-B in FIG. 5[.];

FIG. 8 is a schematic plan view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 9 is a schematic cross-sectional view taken along the line A-A in FIG. 8[.];

FIG. 10 is a schematic cross-sectional view taken along the line B-B in FIG. 8[.];

FIG. 11 is a schematic cross-sectional view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 12 is a schematic plan view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 13 is a schematic cross-sectional view taken along the line A-A in FIG. 12[.];

FIG. 14 is a schematic cross-sectional view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 15 is a schematic cross-sectional view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 16 is a schematic plan view in a process of an example of a manufacturing method according to the present invention[.];

FIG. 17 is a schematic cross-sectional view taken along the line A-A in FIG. 16[.];

FIG. 18 is a schematic plan view of a magnetic head using magneto-resistive effect according to an embodiment of the present invention[.];

FIG. 19 is a schematic cross-sectional view taken along the line A-A in FIG. 18[[.]];

FIG. 20 is a schematic cross-sectional view of a magnetic head using magneto-resistive effect according to other embodiment of the present invention[[.]];

FIG. 21 is a schematic perspective view of an example of a recording and reproducing magnetic head using the magnetic head according to the present invention[[.]];

FIG. 22 is a schematic plan view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 23 is a schematic cross-sectional view taken along the line A-A in FIG. 22[[.]];

FIG. 24 is a schematic plan view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 25 is a schematic cross-sectional view taken along the line A-A in FIG. 24[[.]];

FIG. 26 is a schematic plan view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 27 is a schematic cross-sectional view taken along the line A-A in FIG. 26[[.]];

FIG. 28 is a schematic plan view of a process of an example of other embodiment according to the present invention[[.]];

FIG. 29 is a schematic cross-sectional view taken along the line A-A in FIG. 28[[.]];

FIG. 30 is a schematic cross-sectional view taken along the line B-B in FIG. 28[[.]];

FIG. 31 is a schematic cross-sectional view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 32 is a schematic cross-sectional view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 33 is a schematic plan view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 34 is a schematic cross-sectional view taken along the line A-A in FIG. 33[[.]];

FIG. 35 is a schematic cross-sectional view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 36 is a schematic plan view of a process of other example of a manufacturing method according to the present invention[[.]];

FIG. 37 is a schematic cross-sectional view taken along the line A-A in FIG. 36[[.]];

FIG. 38 is a schematic plan view of an example of a magnetic head using magneto-resistive effect according to the present invention[[.]];

FIG. 39 is a schematic cross-sectional view taken along the line A-A in FIG. 38[[.]];

FIG. 40 is a schematic plan view of other example of a magnetic head using magneto-resistive effect according to the present invention[[.]];

FIG. 41 is a schematic plan view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 42 is a schematic cross-sectional view taken along the line A-A in FIG. 41[[.]];

FIG. 43 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 44 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 45 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 46 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 47 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 48 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 49 is a schematic plan view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 50 is a schematic cross-sectional view taken along the line A-A in FIG. 49[[.]];

FIG. 51 is a schematic cross-sectional view taken along the line B-B in FIG. 49[[.]];

FIG. 52 is a schematic plan view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 53 is a schematic cross-sectional view taken along the line A-A in FIG. 52[[.]];

FIG. 54 is a schematic cross-sectional view taken along the line B-B in FIG. 52[[.]];

FIG. 55 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 56 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 57 is a schematic plan view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 58 is a schematic cross-sectional view taken along the line A-A in FIG. 57[[.]];

FIG. 59 is a schematic cross-sectional view taken along the line B-B in FIG. 57[[.]];

FIG. 60 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 61 is a schematic cross-sectional view of a process of a further example of a manufacturing method according to the present invention[[.]];

FIG. 62 is a schematic plan view of a process of a further example of a manufacturing method according to the present invention[.];

FIG. 63 is a schematic cross-sectional view taken along the line A-A in FIG. 62[.];

FIG. 64 is a schematic cross-sectional view taken along the line B-B in FIG. 62[.];

FIG. 65 is a schematic cross-sectional view of a further example of a magnetic head using magneto-resistive effect according to the present invention[.]; and

FIG. 66 is a schematic plan view of other example of a magnetic head using-magneto-resistive effect according to the present invention.